



**SALES TAX HOLIDAY** Sales Tax Holidays begin on the first Friday in August each year at 12:01 a.m., and end at 11:59 p.m. the following Sunday. **In 2008 only**, there is a **special one-time holiday**, from April 25 at 12:01 a.m. through April 27 at 11:59 p.m.

### Clothing - \$100 or less

Exempt:	Taxable:		
<b>Clothing:</b> <ul style="list-style-type: none"> <li>Belts</li> <li>Caps</li> <li>Coats</li> <li>Dresses</li> <li>Gloves</li> <li>Hats</li> <li>Hosiery</li> <li>Jackets</li> <li>Jeans</li> <li>Neckties</li> <li>Pants</li> <li>Scarves</li> <li>School uniforms</li> <li>Shirts</li> <li>Shoes</li> <li>Socks</li> <li>Sneakers</li> <li>Underwear</li> </ul>	<b>Clothing Accessories:</b> <ul style="list-style-type: none"> <li>Belt Buckles (sold separately)</li> <li>Briefcases</li> <li>Cosmetics</li> <li>Hair Notions</li> <li>Handbags</li> <li>Jewelry</li> <li>Patches and Emblems (sold separately)</li> <li>Sewing Equipment and Supplies</li> <li>Sewing Materials, such as Thread, Fabric, Yarns and Zippers</li> <li>Sunglasses</li> <li>Umbrellas</li> <li>Wallets</li> <li>Watches</li> </ul>	<b>Protective Equipment:</b> <ul style="list-style-type: none"> <li>Breathing Masks</li> <li>Face Shields</li> <li>Hard Hats</li> <li>Hearing Protectors</li> <li>Helmets</li> <li>Paint or Dust Respirators</li> <li>Protective Gloves and Welder's Gloves</li> <li>Safety Glasses and Goggles</li> <li>Tool Belts</li> </ul>	<b>Sports or Recreational Equipment:</b> <ul style="list-style-type: none"> <li>Ballet and Tap Shoes</li> <li>Cleated or Spiked Athletic Shoes</li> <li>Gloves (Baseball, Boxing, Golf)</li> <li>Goggles</li> <li>Hand and Elbow Guards</li> <li>Life Preservers and Vests</li> <li>Mouth Guards</li> <li>Roller and Ice Skates</li> <li>Shin Guards</li> <li>Shoulder Pads</li> <li>Ski Boots</li> <li>Wetsuits and Fins</li> </ul>

### School and Art Supplies - \$100 or less

Exempt:	Taxable:		
<b>School Supplies:</b> <ul style="list-style-type: none"> <li>Binders</li> <li>Book Bags/Backpacks</li> <li>Calculators</li> <li>Chalk</li> <li>Crayons</li> <li>Erasers</li> <li>Folders</li> <li>Glue</li> <li>Lunch Boxes</li> <li>Notebooks</li> <li>Paper</li> <li>Pens</li> </ul>	<b>School Supplies, cont.</b> <ul style="list-style-type: none"> <li>Pencils</li> <li>Rulers</li> <li>Scissors</li> <li>Tape</li> </ul> <b>School Art Supplies:</b> <ul style="list-style-type: none"> <li>Clay and Glazes</li> <li>Paints</li> <li>Paintbrushes</li> <li>Sketch and Drawing Pads</li> <li>Watercolors</li> </ul>	<b>School Instructional Material:</b> <ul style="list-style-type: none"> <li>* Textbooks and workbooks are always exempt from sales tax</li> </ul>	<b>School Computer Supplies:</b> <ul style="list-style-type: none"> <li>Compact Disks</li> <li>Computer Printers</li> <li>Computer Storage Media</li> <li>Diskettes</li> <li>Handheld Electronic Schedulers</li> <li>Personal Digital Assistants</li> <li>Printer Supplies including Paper and Ink</li> </ul>

### Computers - \$1,500 or less

Exempt:	Taxable:
<ul style="list-style-type: none"> <li>Computers with a purchase price of \$1,500 or less, <u>not for use in a trade or business</u>, are exempt from sales tax.</li> </ul> <p>For purposes of this exemption, a computer is defined as a central processing unit (CPU), along with various other components including monitor, keyboard, mouse, speakers, cables to connect components, and preloaded software.</p>	<ul style="list-style-type: none"> <li>Computer parts, such as monitors, keyboards, speakers, and scanners when not sold in conjunction with a CPU</li> <li>Individually purchased software or other software not part of a preloaded software package on the initial purchase of a computer</li> <li>Storage media, such as diskettes and compact disks</li> <li>Handheld electronic schedulers</li> <li>Personal digital assistants (PDAs) and video game consoles</li> <li>Computer printers and supplies for printers, such as paper and ink</li> </ul>

#### For More Information:

- Web site: [www.Tennessee.gov/revenue](http://www.Tennessee.gov/revenue) or [www.tntaxholiday.com](http://www.tntaxholiday.com)
  - E-mail: [salestax.holiday@state.tn.us](mailto:salestax.holiday@state.tn.us)
- Telephone: (800) 342-1003 7 a.m.-5 p.m., CST, Monday through Friday